

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Community Schools of Frankfort (1170)**

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>						
	11050 Full Day Kindergarten	\$0	\$73,260	\$74,614	n/a	2%
	11100 Elementary	\$3,443,549	\$4,337,393	\$4,387,079	27%	1%
	11200 Middle/Junior High	\$1,641,850	\$1,958,151	\$2,016,101	23%	3%
	11300 High School	\$1,841,642	\$2,101,509	\$2,139,743	16%	2%
	11350 Honors Diploma Award	\$0	\$0	\$0	n/a	n/a
	11355 Academic Honors - High Ability Student Program	\$0	\$12,771	\$18,055	n/a	41%
	11450 Consumer and Homemaking	\$91,123	\$39,410	\$73,323	-20%	86%
	11470 Business Education	\$0	\$44,244	\$45,007	n/a	2%
	11590 Other Vocational Education Programs	\$0	\$21,050	\$20,676	n/a	-2%
	11630 High School	\$0	\$10,371	\$63,906	n/a	> 500%
	12100 Gifted and Talented	\$38,439	\$62,251	\$64,152	67%	3%
	12210 Mild Mental Handicap	\$176,257	\$352,072	\$378,268	115%	7%
	12220 Moderate Mental Handicap	\$126,089	\$268,226	\$325,047	158%	21%
	12230 Mental Handicap	\$29,233	\$0	\$0	-100%	n/a
	12310 Orthopedic Impairment	\$0	\$121,320	\$110,818	n/a	-9%
	12340 Hearing Impairment	\$18,829	\$55,700	\$41,539	121%	-25%
	12350 Homebound	\$1,545	\$18,894	\$18,832	> 500%	0%
	12410 Emotional Handicap - Full Time	\$0	\$179,223	\$295,376	n/a	65%
	12510 Communication Disorder	\$124,281	\$190,090	\$205,658	65%	8%
	12520 Compensatory	\$0	\$397	\$12,072	n/a	> 500%
	12610 Learning Disability - Full Time	\$0	\$245,261	\$247,627	n/a	1%
	12620 Learning Disability - All Others	\$288,431	\$429,720	\$440,932	53%	3%
	12810 Special Education Preschool	\$111,456	\$174,608	\$185,568	66%	6%
	12900 Other Special Programs	\$30,057	\$44,790	\$25,835	-14%	-42%
	13100 Adult Basic Education	\$15,646	\$84,982	\$93,797	500%	10%
	13900 Other Adult/Continuing Ed Programs	\$34,326	\$169	\$147	-100%	-13%
	14100 Elementary	\$22,968	\$0	\$0	-100%	n/a
	14200 Middle/Junior High	\$0	\$0	\$0	n/a	n/a
	14300 High School	\$28,553	\$32,466	\$9,592	-66%	-70%
	16100 Remediation Testing	\$61,678	\$7,900	\$0	-100%	-100%
	16200 Preventive Remediation	\$0	\$286,094	\$284,034	n/a	-1%
	22210 Service Area Direction	\$0	\$0	\$323	n/a	n/a
	22220 School Library	\$296,334	\$327,037	\$325,729	10%	0%
	22230 Audiovisual	\$19,772	\$490	\$400	-98%	-18%
	22240 Education Television	\$4,976	\$538	\$632	-87%	17%
	24100 Office of the Principal Services	\$760,464	\$1,193,306	\$1,220,335	60%	2%
	25820 Textbooks and Repairs	\$278,917	\$264,517	\$198,552	-29%	-25%
	25840 Other Textbook Rental Services	\$2,577	\$340	\$0	-100%	-100%
	25860 Textbooks and Workbooks	\$0	\$50,000	\$0	n/a	-100%
	26497 Teachers Retirement Fund	\$119,035	\$659,785	\$801,302	> 500%	21%

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	41100 Transfer Tuition	\$19,984	\$55,183	\$19,469	-3%	-65%
	41300 Area Vocational Schools	\$97,995	\$48,425	\$88,808	-9%	83%
	41400 Joint Services and Supply	\$140,950	\$164,039	\$185,454	32%	13%
	41900 Other	\$0	\$645	\$7,676	n/a	> 500%
<b>Student Academic Achievement Total</b>		<b>\$9,866,954</b>	<b>\$13,916,626</b>	<b>\$14,426,481</b>	<b>46%</b>	<b>4%</b>
<b>Student Instructional Support</b>						
	21110 Service Area Direction	\$0	\$0	\$147	n/a	n/a
	21220 Counseling Services	\$352,562	\$403,607	\$424,008	20%	5%
	21290 Other Guidance Services	\$6,239	\$472	\$500	-92%	6%
	21320 Medical Services	\$0	\$3,398	\$1,088	n/a	-68%
	21330 Dental Services	\$0	\$4,125	\$0	n/a	-100%
	21340 Nurse Services	\$104,378	\$197,177	\$188,974	81%	-4%
	21390 Other Health Services	\$14,394	\$0	\$214	-99%	n/a
	21420 Psychological Testing	\$0	\$134,631	\$124,415	n/a	-8%
	21430 Psychological Counseling	\$0	\$4,000	\$0	n/a	-100%
	21610 Service Area Direction	\$0	\$60,189	\$45,985	n/a	-24%
	22110 Service Area Direction	\$27,247	\$15,124	\$27,395	1%	81%
	22120 Instruction & Curriculum Development	\$1,112	\$2,364	\$3,100	179%	31%
	22130 Instructional Staff Training Services	\$0	\$210,183	\$299,656	n/a	43%
	23110 Service Area Direction	\$0	\$18,291	\$7,233	n/a	-60%
	23120 Service Area Assistants	\$33,110	\$64,167	\$62,815	90%	-2%
	23210 Office of the Superintendent	\$131,749	\$329,555	\$320,726	143%	-3%
	23220 Community Relations	\$0	\$50	\$0	n/a	-100%
	23290 Other Executive Administrative Services	\$2,857	\$21,081	\$22,003	> 500%	4%
	24900 Other Support Services - School Admin.	\$26,356	\$1,288	\$4,452	-83%	246%
	26450 Health Services	\$932	\$1,121	\$585	-37%	-48%
<b>Student Instructional Support Total</b>		<b>\$700,937</b>	<b>\$1,470,820</b>	<b>\$1,533,295</b>	<b>119%</b>	<b>4%</b>
<b>Overhead and Operational</b>						
	23160 Promotion Expenses	\$0	\$2,275	\$2,285	n/a	0%
	25110 Office of the Business Manager	\$44,978	\$93,397	\$92,728	106%	-1%
	25240 Payroll Services	\$0	\$0	\$0	n/a	n/a
	25250 Financial Accounting	\$123,737	\$212,577	\$228,700	85%	8%
	25291 Refund of Revenue	\$275	\$354	\$632	130%	79%
	25292 Petty Cash	\$0	\$250	\$1,600	n/a	> 500%
	25293 Printed Forms	\$2,199	\$3,468	\$5,171	135%	49%
	25299 Other	\$300	\$0	\$0	-100%	n/a
	25360 Rent of Buildings & Equipment	\$0	\$7,200	\$7,600	n/a	6%
	25420 Maintenance of Buildings	\$1,466,803	\$2,173,489	\$2,110,744	44%	-3%

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	25430 Maintenance of Grounds	\$5,000	\$1,246	\$1,537	-69%	23%
	25440 Maintenance of Equipment	\$73,929	\$176,323	\$152,069	106%	-14%
	25450 Vehicle Maintenance (other than buses)	\$10,732	\$75,285	\$11,158	4%	-85%
	25470 Insurance (other than buses)	\$52,681	\$132,018	\$94,047	79%	-29%
	25510 Service Area Direction	\$54,681	\$30,891	\$32,811	-40%	6%
	25520 Vehicle Operation	\$206,902	\$370,630	\$385,498	86%	4%
	25530 Monitoring Services	\$7,706	\$7,884	\$5,928	-23%	-25%
	25540 Vehicle Servicing and Maintenance	\$126,204	\$236,288	\$219,606	74%	-7%
	25550 Purchase of School Buses	\$95,640	\$177,752	\$95,667	0%	-46%
	25560 Insurance on Buses	\$12,093	\$0	\$0	-100%	n/a
	25580 Contracted Transportation Services	\$1,000	\$0	\$0	-100%	n/a
	25590 Other Pupil Transportation Services	\$31,758	\$0	\$0	-100%	n/a
	25591 Bus Driver Training	\$0	\$1,407	\$874	n/a	-38%
	25610 Service Area Direction	\$28,622	\$52,951	\$55,653	94%	5%
	25620 Food Preparation and Dispensing	\$730,605	\$998,544	\$1,000,133	37%	0%
	25690 Other Food Services	\$22,379	\$25,828	\$31,516	41%	22%
	25790 Other Internal Services	\$7,105	\$0	\$0	-100%	n/a
	25950 Other Assessments	\$8,875	\$0	\$0	-100%	n/a
	26100 Direction of Central Support Services	\$6,267	\$0	\$0	-100%	n/a
	26200 Planning, Research, Develop., & Evaluation	\$182	\$3,285	\$3,985	> 500%	21%
	26495 Official Bonds	\$1,383	\$1,276	\$2,476	79%	94%
	26499 Other	\$0	\$26,276	\$34,150	n/a	30%
	31000 Direction of Community Services	\$336	\$10,522	\$14,619	> 500%	39%
	32000 Community Recreation	\$31,108	\$32	\$663	-98%	> 500%
	34000 Athletic Coaches	\$102,098	\$282,601	\$286,422	181%	1%
	39100 High School Band Uniforms	\$0	\$2,096	\$5,068	n/a	142%
	49200 Scholarships	\$475	\$0	\$0	-100%	n/a
	52200 Temporary Loans, INTEREST ON DEBT	\$33,600	\$0	\$0	-100%	n/a
<b>Overhead and Operational Total</b>		<b>\$3,289,652</b>	<b>\$5,106,147</b>	<b>\$4,883,341</b>	<b>48%</b>	<b>-4%</b>
<b>Nonoperational</b>						
	25320 Land Acquisition and Development	\$0	\$382,926	\$19,253	n/a	-95%
	25330 Professional Services	\$21,164	\$4,673	\$3,824	-82%	-18%
	25350 Building Acquisition/Construction/Improvement	\$870,735	\$1,442,274	\$505,228	-42%	-65%
	25351 Building Acquisition/Construction/Improvement	\$0	\$621,265	\$466,395	n/a	-25%
	25352 Energy Savings Contracts	\$0	\$122,389	\$122,389	n/a	0%
	25370 Purchase of Moveable Equipment	\$401,973	\$0	\$0	-100%	n/a
	25380 Purchase of Mobile or Fixed Equipment	\$163,647	\$455,811	\$659,271	303%	45%
	25390 Other Facilities Acquisition & Construction	\$0	\$14,260	\$3,900	n/a	-73%
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$730,000	\$763,846	n/a	5%
	52100 Bonds, INTEREST ON DEBT	\$0	\$458,123	\$1,280,469	n/a	180%

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	53100 Buildings, LEASE RENTAL	\$921,488	\$0	\$0	-100%	n/a
	53200 Equipment, LEASE RENTAL	\$0	\$61,359	\$0	n/a	-100%
	54100 Veterans' Memorial Loan, ADVANCEMENTS & OBLIGA	\$7,150	\$12,101	\$7,659	7%	-37%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$97,718	\$874,302	\$761,101	> 500%	-13%
	59100 Bond Registrars Fee	\$0	\$0	\$0	n/a	n/a
<b>Nonoperational Total</b>		<b>\$2,483,876</b>	<b>\$5,179,484</b>	<b>\$4,593,335</b>	<b>85%</b>	<b>-11%</b>
<b>prorated</b>						
	26491 PERF	\$133,827	\$143,084	\$155,409	16%	9%
	26492 Social Security	\$809,232	\$1,107,636	\$1,148,490	42%	4%
	26493 Workmen's Compensation	\$49,840	\$72,774	\$72,772	46%	0%
	26494 Group Insurance	\$756,405	\$1,448,722	\$1,575,481	108%	9%
	26496 Unemployment Compensation	\$577	\$8,673	\$12,167	> 500%	40%
	26498 Severance/Early Retirement Pay	\$85,317	\$301,775	\$276,347	224%	-8%
<b>prorated Total</b>		<b>\$1,835,197</b>	<b>\$3,082,665</b>	<b>\$3,240,666</b>	<b>77%</b>	<b>5%</b>
<b>Not Categorized</b>						
	59000 Other Debt Services	\$0	\$0	\$0	n/a	n/a
<b>Not Categorized Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>n/a</b>	<b>n/a</b>

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$11,375,788	\$16,343,015	\$16,979,736	49%	4%	62.6%	56.8%	59.2%
Student Instructional Support	\$803,147	\$1,686,955	\$1,750,192	118%	4%	4.4%	5.9%	6.1%
Overhead and Operational	\$3,513,805	\$5,546,289	\$5,353,854	52%	-3%	19.3%	19.3%	18.7%
Nonoperational	\$2,483,876	\$5,179,484	\$4,593,335	85%	-11%	13.7%	18.0%	16.0%
Not Categorized	\$0	\$0	\$0					
<b>Grand Total</b>	<b>\$18,176,616</b>	<b>\$28,755,742</b>	<b>\$28,677,118</b>	<b>58%</b>	<b>0%</b>			

  

	FY1997	FY2006	FY2007
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>67.0%</b>	<b>62.7%</b>	<b>65.3%</b>